1998

ARKANSAS SHORT FORM - AR1000S INDIVIDUAL INCOME TAX RETURN AND INSTRUCTIONS

A Message to Arkansas Taxpayers

This year's tax return implements more than \$90 million in tax cuts passed during the last legislative session. Changes include:

- The standard deduction has been doubled to \$2,000 per taxpayer and the standard deduction for married couples has been increased from \$1,000 to \$4,000. This removed the "marriage penalty," which taxed married couples at a higher rate than single people.
- The low income tax tables have been adjusted to totally exempt families with incomes below poverty level from paying all State income tax.
- A "working taxpayer credit" has been created to partially offset income tax based on Social Security taxes paid by working people.
- The childcare credit has been doubled from 10 percent to 20 percent of the federal credit allowable.
- An exemption has been provided for gains resulting from the sale of personal residences.
- Tax brackets will be indexed for inflation beginning with tax year 1999, meaning inflation will not drive people into higher brackets.

Because of these tax changes you will likely find that your liability is less than previous years, resulting in less tax due or a larger refund. Additional information concerning these and other changes for the 1998 tax year can be found on page 6 of this booklet.

Recent changes made to federal income tax law by the Taxpayer Relief Act of 1997 and the IRS Restructuring and Reform Act of 1998 have not yet been adopted to Arkansas income tax law. Emergency Regulation 1998-2 provides for the penalty and interest free conversion of traditional IRAs to ROTH IRAs. Payments must be made in full or in four equal installments. For more information, see the regulation on page 6 of this booklet.

We are pleased that last year 161,000 Arkansas taxpayers filed electronically using the joint Federal and State Electronic Filing Program and Arkansas Telefile. Electronic filing eliminates almost all human errors, and we can process electronic returns in less than two weeks. Electronic filing also provides the taxpayer an acknowledgment that the return is filed. We encourage you to electronically file your 1998 tax return.

Please consider using the helpful hints below when filing your tax return to speed up your refund and return processing.

- Use the 1998 income tax forms provided in this booklet.
- Use the peel-off label only if the information on it is correct.
- Attach all W-2 forms and required state and federal forms or schedules.
- Make sure to sign and date your return before mailing.
- When filing on the same return, both husband and wife must sign.
- File electronically, or mail your return early to ensure a quicker refund.

For your convenience, we are assisting the Secretary of State's office by including the Arkansas Voter Registration Application in this booklet. This form can be used for new voter registrations or to update current registration information. If needed, complete the form and send it to the Secretary of State's office. Do not mail to the Revenue Division or enclose with your tax return.

We appreciate your suggestions and constructive criticism. We want to provide you the best service possible. Please mail your suggestions and comments to: Manager, Individual Income Tax Section, P.O. Box 3628, Little Rock, Arkansas 72203-3628. Thank you.

Sincerely.

Timothy J. Leathers

Commissioner of Revenue

THE STATE OF LEAST

Governor Mike Huckabee

BULK RATE U.S. POSTAGE P A I D STATE OF ARKANSAS

130-02-01 P. O. BOX 1000 STATE OF ARKANSAS STATE INCOME TAX LITTLE ROCK, AR 72203-1000 The State of Arkansas' automated telephone information system allows taxpayers to listen to recorded information about general filing information. It is recommended that you have your tax information on hand as well as a pencil handy to write down important information. The different services and telephone numbers are listed below:

Automated Refund Inquiry

(501) 682-0200 or 1-800-438-1992 (In Arkansas Only)

This service allows taxpayers with a touch tone telephone to check the current status of their refund. The system will ask for certain information from your tax return so be sure to have a copy of the return with you when you call. The average time to process a refund is approximately 6 to 8 weeks. This time can vary based on how early you filed your tax return or if you made any mistakes preparing the return. This service is available 24 hours a day, 7 days a week. This information is updated weekly.

Individual Income Tax Information Hot-Line

(501)682-1100 or 1-800- 882-9275 (In Arkansas Only).

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday 8:00 a.m. to 4:30 p.m.). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch Forms Branch Withholding Branch

Refund Branch Amended Branch Delinquent Income Tax Branch

Audit and Examination Branch Estimated Branch

Other Useful Telephone Numbers

Hearing Impaired Access for Information, Assistance and Forms(501) 682-4795

This number can only be reached by the use of a Text Telephone Device.

Tele-Tax

(501) 682-0200 or 1-800-438-1992 (In Arkansas)

In addition to the Tax Information Hot-Line, where you can access recorded general filing information, the State of Arkansas has a Tele-Tax information service where you can access more specific information. The list of subjects below are areas which taxpayers usually request additional information or explanation. If you have a touch-tone telephone, you will be able to enter the three-digit code to access additional information. This service is available 24 hours a day, 7 days a week.

TELE-TAX INFORMATION

Using a touch-tone telephone dial: (501) 682-0200 or 1-800-438-1992 (In Arkansas only); when prompted, enter the subject number.

#	FILING REQUIREMENTS	#	TAX COMPUTATION
100	Who Must File?	600	How to choose the right tax table
101	Which Form - AR1000,	601	Standard deduction
	AR1000NR, AR1000S?	603	Tax credits, general
102	When, where, and how to file	604	Child care credit
103	Which filing status?	608	Working Taxpayer credit
104	Dependents		
106	Amended returns		GENERAL INFORMATION
	INCOME DEFINITIONS	700	Substitute tax forms
200	Wages, salaries and tips	701	Refunds - how long to wait
201	Interest received	702	How to request copies of tax returns
202	Dividends received	703	Extensions of time to file
301	Nontaxable income	704	Penalty for underpayment
		705	W-2 forms - what to do if not received
			NOTICES AND ERRORS
		800	Taxpayer Bill of Rights
		801	Billing procedures
		802	Penalty and interest charges
		803	Collections procedures

APPLY REGISTER TO VOTE

In an effort to help distribute the voter registration form to the public, the Secretary of State's office has asked the Revenue Division to add the Arkansas Voter Registration Application form to its Income Tax booklet. The form is located on the next page.

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FORM AR1000S

There are three returns for individuals. Form AR1000NR is for use by nonresident and part year residents. Form AR1000 and Form AR1000S are for use by full-year residents. All full year residents may use Form AR1000, but you will probably save time if you are able to use Form AR1000S instead. However, some people must use Form AR1000 as explained below.

IF YOU ARE:

- Single
- Married
- Head of Household
- Married filing separately on same return
- Qualifying Widow(er) with dependent child

YOU MAY USE FORM AR1000S IF:

- You are a full year Arkansas resident, and
- Your income is only from wages, salaries, tips, interest, dividends, and miscellaneous income (see Line 10 instructions for examples of miscellaneous income), and
- You do not itemize your deductions, and
- Your only credits are:
 - a) Personal tax credits (including retarded child credit), and
 - b) Working Taxpayer Credit
 - c) The credit for child and dependent care expense or Early Childhood Program.

YOU MUST USE FORM AR1000 IF:

- You file as Married filing separately on different returns.
- You had income other than wages, salaries, tips, interest, dividends, and miscellaneous income, such as pension or annuity income, gain from the sale of your home or other property, barter income, alimony income, or self employment income (including farm income).
- You claim a \$6000 exemption for military compensation pay.
- You claim a \$6000 exemption for employer sponsored pension and/or US Armed Services retirement.
- You are a minister claiming a housing allowance.
- You file Federal Schedules C or CE-Z, D, E, or F.
- You file Federal Form 2555, Foreign Earned Income.
- You must pay tax on an individual retirement arrangement (IRA) and file Federal Form 5329, Return for IRA and qualified retirement plan taxes.
- You claim adjustments to gross income for payments to a Keogh Plan, forfeited interest penalty for premature withdrawal, alimony paid, border city exemption, moving expense or payments to an individual retirement account.
- You file Form AR1000DGW.
- You itemize your deductions.
- You file Form AR1000TD, Tax on Lump Sum Distributions.
- You claim credits against your tax for the:
 - a) Other states tax credit, or
 - b) Business and incentive tax credit.
- You made estimate payments.
- You file Form AR2210, Underpayment of Estimated Tax by Individuals.
- You want to apply any part of your 1998 refund to your estimated taxes for 1999.

SPECIAL INFORMATION FOR 1998

NONRESIDENTS AND PART YEAR RESIDENTS FILING ON FORM AR1000NR MUST ATTACH A COPY OF THEIR COMPLETE FEDERAL RETURN. IF A COPY OF THE COMPLETE FEDERAL RETURN IS NOT ATTACHED, YOUR ARKANSAS RETURN CANNOT BE PROCESSED AND WILL BE RETURNED TO YOU.

IRS RESTRUCTURING AND REFORM ACT OF 1998

At the time of this printing, the State of Arkansas has not yet adopted the provisions of this act.

FEDERAL TAXPAYER RELIEF ACT OF 1997

The State of Arkansas has not adopted the provisions of the Federal Taxpayer Relief Act of 1997. The calculation of Capital Gains or Losses and the Gain on the Sale of Your Home may be different for Arkansas and for Federal purposes. The AR1000DGW has been changed to include space to report and calculate short and long term capital gains and losses.

EXTENSION TO FILE

An automatic extension of time for filing your Federal Income Tax Return may be used when you file your Arkansas Return. If you have filed Federal Form 4868, it is no longer necessary to attach that form to the return. When the return is complete and ready to file, simply check the box on the face of the Arkansas Return and mail the return prior to the final date stated on the

Federal Extension. **Do not mail in an incomplete AR1000 to claim the extension to file.** For additional extensions of time, you must still attach an approved copy of the additional Federal Extension Form 2688.

SET OFF REFUNDS

If you owe a debt to one of the agencies listed below or if you have filed jointly with a spouse or former spouse who does, all or part of your refund may be withheld to satisfy the debt. Agencies that may claim your refund are:

Dept. of Finance & Administration State of Arkansas Supported Colleges, Universities, & Technical Institutes Internal Revenue Service Dept. of Human Services Dept. of Higher Education UAMS and Affiliated Clinics Child Support

Arkansas Circuit, Chancery and Juvenile Courts

If your refund is withheld, you will receive a letter stating which agency claimed your refund and the appropriate telephone number. You must contact the agency claiming the refund to resolve any questions or differences. Income Tax personnel will be unable to assist you regarding these matters.

Notice to married Taxpayers

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file status 5, married filing separately on different returns. (See Instructions for filing Status 5).

CHECK OFF PROGRAM

ARKANSAS DISASTER RELIEF PROGRAM

Act 1181 of 1997 allows taxpayers to make a direct contribution to the Arkansas Disaster Relief Program. Donations to this program will be used by the Office of Emergency Services. If you desire to make a contribution to the Arkansas Disaster Relief Fund and do not expect a refund, fill in the appropriate blank on the contribution coupon, detach and mail the coupon along with your personal check to the address found on the coupon. The amount donated will be tax deductible on your 1999 State Tax Return as a charitable contribution.

U. S. OLYMPIC COMMITTEE PROGRAM CONTRIBUTION

Act 471 of 1993 allows taxpayers to make a direct contribution to the U.S. Olympic Committee Program. If you desire to make a contribution to the U.S. Olympic Fund and do not expect a refund, complete the contribution coupon, detach and mail the coupon along with your personal check to the address found on the coupon. The amount donated will be tax deductible on your 1999 State Tax Return as a charitable contribution.

CONTRIBUTION COUPON						
	Amount of Donation					
ARKANSAS DISASTER RELIEF PROGRAM ● CLS 1162	\$					
U.S. OLYMPIC COMMITTEE PROGRAM ● CLS 1145	\$					
TOTAL	\$					
Name	SSN					
Address						
CityState	ZIP					
Mail to: Arkansas Individual Income Tax - Accounting Unit, P.O. Box 3628, Little Rock, AR 72203-3628						

ARKANSAS TAX CHANGES FOR 1998

NOTE: THE FOLLOWING IS A BRIEF DESCRIPTION OF EACH ACT AND IS NOT INTENDED TO REPLACE A CAREFUL READING OF THE ACT IN ITS ENTIRETY.

Act 328 of 1997

Provides significant tax relief for tax years 1998 and later. This act provides the following:

- A. Increases the standard income tax deduction from \$1,000 to \$2,000 per taxpayer. In the case of a married couple, each spouse shall be entitled to claim a standard deduction of \$2,000.
- B. Reduces the low income tax tables to provide that families under the federal poverty level for 1997 do not pay individual income tax.
- C. Provides a credit (working taxpayer credit) of up to 4% of OASDI (Social Security) tax paid by a taxpayer. Taxpayers eligible to use the reduced tax tables are entitled to a 4% credit. All other taxpayers are entitled to a credit of 2% on OASDI tax paid on the first \$40,000 earned income.
- D. Provides for the indexing of regular income tax brackets using the consumer price index starting in tax year 1999.
- E. Doubles the Child Care Credit from 10% to 20% of the federal credit allowable.
- F. Excludes from income the gain from the sale or exchange of property owned and occupied as a principal residence for at lease three of the five years preceding the sale or exchange. This exclusion replaces the rollover of gain provision and the one-time \$125,000 exclusion for taxpayers age 55 or older.

Act 1075 of 1997

Establishes an itemized deduction of a portion of the tuition paid by the taxpayer for the taxpayer, the taxpayer's spouse or dependent to attend a technical institute, a 2 year college or a 4 year college. The deduction is limited to the lesser of 50% of the amount actually paid or 50% of a "weighted average tuition" for institutes or colleges with the same classification. The Department of Finance and Administration will determine the weighted average tuition for the three classifications once each year.

ROTH IRA'S (Emergency Regulation 1998-2 Amended 2/1998)

The Taxpayer Relief Act of 1997 amended various provisions of the Internal Revenue Code (IRC) concerning contributions to and income from a new individual retirement account commonly referenced as "Roth IRA." The IRC provisions have not been adopted by the State of Arkansas. In order to avoid confusion with respect to the Arkansas income tax treatment of Roth IRA transactions, the following rules apply:

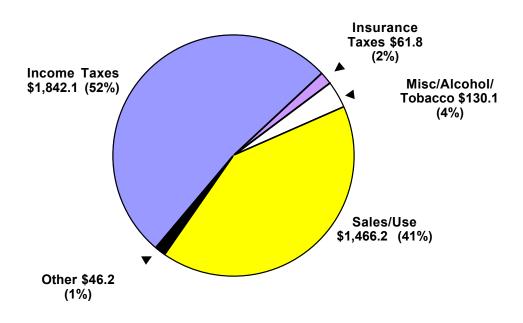
- A. Contributions to a Roth IRA are not deductible under Ark. Code Ann. §26-51-414.
- B. Distributions from a Roth IRA are included in Arkansas gross income to the extent that such distributions would be taxable pursuant to Ark. Code Ann. §26-51-414.
- C. The conversion or rollover of a nonRoth IRA to a Roth IRA is a nonqualified distribution for Arkansas income tax purposes. For federal tax purposes, such distribution is subject to federal income tax; however, IRC §408A permits taxpayers to convert or rollover a nonRoth IRA to a Roth IRA during calendar year 1998 with special treatment for reporting the income from such distribution. An individual who is a resident of Arkansas during calendar year 1998 and who converts a nonRoth IRA to a Roth IRA shall include in 1998 Arkansas gross income the taxable amount converted.
- D. "Taxable amount converted" means that amount which would be subject to income tax pursuant to Ark, Code Ann. §26-51-414. No penalty is due on the conversion or rollover of a nonRoth IRA to a Roth IRA.
- E. A taxpayer may elect to pay the Arkansas income tax due on the taxable amount converted:
 - 1. On or before May 15, 1999, or
 - 2. In not more than four (4) equal installments. The first installment shall be paid on or before May 15th, 1999. The remaining installments shall be due on or before May 15th of each subsequent year. Tax shall be paid with the filing of the Arkansas individual income tax return. A taxpaver electing to pay tax in installments must pay all tax attributable to 1998 income other than taxable amount converted as well as the first installment of tax attributable to taxable amount converted. Failure to pay all 1998 income tax when due shall cause all tax attributable to taxable amount converted to become due. Interest and penalty as provided by Ark. Code Ann. §26-18-208 shall apply to tax payments not made in accordance with this regulation. Underestimation penalty shall not apply to the taxable amount converted. An election under (e)(2) of this paragraph constitutes an installment agreement pursuant to Ark. Code Ann. §26-18-807.
- F. The provisions of this regulation shall apply only to contributions, rollovers and distributions made by individual tax-payers during calendar year 1998 or which may be treated for federal income tax purposes as having occurred during 1998.
- G. To take advantage of Emergency Regulation 1998-2, enter the total amount of the distribution converted on Line 18 AR1000/AR1000NR, complete form AR1000Roth and attach this form to the face of your return when filed.

FOR TAXPAYER INFORMATION

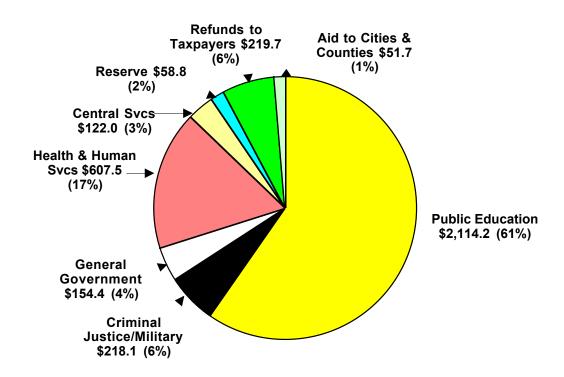
Individual and Corporation Income Taxes Are The Largest Source of State General Revenues.

\$3,546.4 MILLION GENERAL REVENUE TAX

Where It Comes From



\$3,546.4 MILLION GENERAL REVENUE TAX Where It Is Spent



ELECTRONIC FILING

Last year over 160,000 taxpayers used an electronic filing option to file their Arkansas Individual Income Tax return. Electronic filing allows you to file your Arkansas tax return through a tax professional or by telephone.

FEDERAL/STATE ELECTRONIC FILING

The State of Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The benefits of Electronic Filing are:

Simultaneous Federal/State filing B	Both your Federal and State of Arkansas income tax returns are filed electroni-
Ci	ally in one transmission.

 Processing If you file a complete and accurate return, your refund will be issued within

(10) days after acknowledgment. Taxpayers with Tax Due returns will be sent

billings on unpaid balances on May 15th.

Accuracy
 Computer programs catch 98% of tax return errors before your return is

received and accepted.

Acknowledgment The State of Arkansas notifies your transmitter within two(2) days that your

return has been received and accepted.

The program is limited to full year residents filing a 1998 Arkansas Individual Income Tax Return. However, filers that claim other state tax credit or business and incentive tax credits are not eligible to file electronically. Electronic filing is available whether you prepare your own return or use a preparer. In addition to tax preparers, other firms are approved to offer electronic filing services. Please check with your tax preparer or electronic filing service to see if they are participating in the Federal/State program.

TELEFILE

If you receive an Arkansas Telefile tax package you may be able to file your form AR1000 over the telephone. Your filing status must be single and you must meet all the other requirements shown in the Telefile tax package. The benefits of Telefile are:

• (Convenient	Telefile is available 2	4 hours a day	(January 15	- May 15).
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• Easy Telefile adds up your W-2 forms and calculates the amount of your refund or tax due during the call.

Free A toll free call from a touch-tone telephone.

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

A. WHO MUST FILE A TAX RETURN

- 1. IF YOU LIVED IN ARKANSAS IN 1998 AND IF ANY OF THESE STATEMENTS DESCRIBE YOU:
 - (a) SINGLE (under 65) and your gross income is \$5,550.00 or more in 1998.
 - (b) SINGLE (65 or older) and your gross income is \$6,400.00 or more.
 - (c) HEAD OF HOUSEHOLD (under 65) and your gross income is \$7,150.00 or more. (Replaces Head of Family)
 - (d) HEAD OF HOUSEHOLD (65 and older) and your gross income is \$8,000.00 or more (Replaces Head of Family)
 - (e) MARRIED FILING JOINT (both under 65) and your gross income is \$10,000.00 or more.
 - (f) MARRIED FILING JOINT (one 65 and older) and your gross income is \$10,650.00 or more.
 - (g) MARRIED FILING JOINT (both 65 and older) and your gross income is \$11,300.00 or more.
 - (h) QUALIFYING WIDOW(ER) (under 65) and your gross income is \$7.850.00 or more. (New Filing Status)
 - (i) QUALIFYING WIDOW(ER) (65 and older) and your gross income is \$8,500.00 or more. (New Filing Status)
 - (j) MARRIED FILING SEPARATELY (any age) and your gross income is \$2.150.00 or more.
- 2. The EXECUTOR OR ADMINISTRATOR OF THE ESTATE OF SOMEONE WHO DIED LAST YEAR, you must file a tax return for the person who died if any of the conditions listed below apply to that person:
 - (a) The person was SINGLE (under 65) and earned a gross income of \$5,550.00 or more between January 1 and the time of death.
 - (b) The person was SINGLE (65 and older) and earned a gross income of \$6,400.00 or more between January 1 and the time of death.
 - (c) The person was MARRIED (both under 65) with a combined gross income of \$10,000.00 or more.
 - (d) The person was MARRIED (one under 65) with a combined gross income of \$10,650.00 or more.
 - (e) The person was MARRIED (both 65 and older) with a combined gross income of \$11,300.00 or more.
- 3. Even if you do not have to file, you should file to get a refund if Arkansas Income Tax was withheld from any payments to you.

THE ONLY WAY YOU CAN GET YOUR REFUND IS TO FILE AN ARKANSAS TAX RETURN.

B. WHEN TO FILE YOUR TAX RETURN

You can file your calendar year tax return any time after December 31, 1998, but NO LATER THAN MAY 15, 1999, (unless an extension has been granted). PLEASE FILE EARLY. If the State owes you a refund and you wait until APRIL 15 through MAY 15 to file, it will take longer for you to get your refund.

NOTE: The date of the postmark stamped by the U.S. Postal Service is the date you filed your return. Be sure to apply enough postage or your return will not be delivered by the Postal Service. The Income Tax Section does not refuse mail that is done at the Post Office.

C. WHERE TO FILE

1. If you owe tax to the State, mail your TAX DUE RETURN and check or money order to:

Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144

- Make your check or money order payable to: Department of Finance and Administration. Write your Social Security Number on the check.
- If you do not owe tax to the State, mail your NO TAX DUE RETURN to:

Arkansas State Income Tax P.O. Box 8026 Little Rock, AR 72203-8026

4. If you are expecting a refund, mail your REFUND RETURN to:

Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000

D. FORMS

The Department of Finance and Administration mails a tax booklet to most taxpayers which includes forms and instructions. If you need forms, you may get them at your county revenue office, or write:

State Income Tax Forms P.O. Box 3628 Little Rock, AR 72203-3628

You may also obtain forms by visiting our website at:

www.state.ar.us/revenue/rev1.html

If you wish to call for forms, the numbers are: (501) 682-1100 and Text Telephone Device (Hearing-Impaired Access) (501) 682-4795.

E. PENALTIES

1. If you owe any additional tax, you must mail your tax return by May 15, 1999. Any return not postmarked by May 15, 1999,

unless you have a valid extension, will be considered delinquent. A penalty of one percent (1%) per month for failure to pay and five percent (5%) per month for failure to file, with a maximum of thirty-five percent (35%), will be assessed on the amount of tax due.

- 2. In addition to any penalty assessed, a penalty of \$500.00 will be assessed, if any taxpayer files what purports to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous, or an effort to delay or impede the administration of any State law.
- 3. If you owe additional tax in excess of \$250.00, penalty for failure to make a declaration of Estimated Tax and pay on any quarterly due date the equivalent of ninety percent (90%) of the amount actually due, or an amount equal to or greater than the tax liability of the proceeding income tax year, a penalty of ten percent (10%) will be assessed.

F. DECEASED TAXPAYER'S RETURN

A tax return should be filed for a taxpayer who died during the taxable year the same as if the taxpayer had lived. The word "DECEASED" should appear after his/her name along with the date of death.

G. RETARDED CHILD CREDIT

Act 523 of 1983 requires a taxpayer claiming a retarded child to file a certified AR1000RC5 every five years. If credit was received on a prior year's return, you do not have to file another AR1000RC5. The Income Tax Section will notify you when you need to recertify your child.

If you are claiming the retarded child credit you must file using the long form AR1000. You cannot claim the credit using the short form AR1000S.

H. DEFINITIONS

1. DOMICILE

This is the place you intend to have as your permanent home, the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

2. FULL-YEAR RESIDENT

You are a FULL-YEAR RESIDENT if you lived in Arkansas all of tax year 1998, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

3. DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, and earned less than \$2,700.00 in gross income, and was your:

Child Mother-In-Law
Stepchild Father-In-Law
Mother Brother-In-Law
Father Sister-In-Law
Grandparent Son-In-Law

Brother Daughter-In-Law Sister Or, if related by blood:

Grandchild Uncle
Stepbrother Aunt
Stepsister Nephew
Stepmother Niece

Stepfather

The term "dependent" does not apply to anyone who is a citizen or subject of a foreign country UNLESS that person is a resident of the United States or a country that shares a United States border, such as Mexico or Canada. For the death of a dependent during the tax year, refer to Section F for instructions.

If your child/stepchild is under age 19 at the end of the year, the \$2,700 gross income limitation does not apply. Your child may have any amount of income and still be your dependent if the other dependency requirements in paragraph 3 are met.

4. STUDENT

If your child/stepchild is a student, under age 24 at the end of the calendar year, the \$2,700 gross income limitation does not apply. The other requirements in paragraph 3 still must be met.

To qualify as a student, your child must be a full-time student for five (5) months during the calendar year at a qualified school, as defined in current Internal Revenue Service directives.

5. GROSS INCOME

Gross income means any and all income (before deductions) that you receive except the kinds of income specifically described in Section I.

NOTE: If all or part of your income is described in Section I, the described portion is exempt. You do not pay tax on it. You must read this very carefully. If any part of your income is listed in Section I, you may not use this form, you must file on Form AR1000.

I. INCOME EXEMPT FROM TAX

1. Money you receive from a life insurance policy because of death of the person who was insured is exempt from tax.

NOTE: You must include any interest payments made to you from the insurer (the insurer is the insurance company that issued the policy) as taxable income.

- 2. Money you receive from LIFE INSURANCE, an ENDOWMENT, or a PRIVATE ANNUITY CONTRACT, for which you paid the premiums, is exempt from tax in some cases.
- 3. Amounts you receive as child support payments are exempt.
- 4. You do not pay taxes on a gift, inheritance, bequest or devise. Scholarships, grants and fellowships are exempt from tax. Stipends are taxable in their entirety.
- 5. Interest you receive from direct United States obligations, its possessions, the District of Columbia, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax. Obligations include bonds and other evidence of debt issued pursuant to a government unit's borrowing power.

(Interest due on tax refunds is not exempt income because it does not result from a debt issued by the United States, or the State of Arkansas or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals though a Mutual Fund is exempt from tax.

- 6. Social Security benefits, workers' compensation, unemployment compensation, railroad retirement benefits, and related supplemental benefits are exempt from tax.
- 7. (a) U.S. Military Compensation Pay has the first \$6,000.00 of gross income exempt from tax.
 - (b) If you receive Military Disability Income the entire amount is tax exempt.

NOTE: The \$6,000 exemption cannot be claimed on Form AR1000S. To claim this exemption you must use Form AR1000.

8. If you receive income from an employer sponsored retirement or disability plan, the first \$6,000.00 is exempt from tax. Do not adjust for recovery of cost. The total exemption from all plans cannot exceed \$6,000.00 per taxpayer.

NOTE: The \$6,000.00 exemption cannot be claimed on Form AR1000S. To claim this exemption you must use AR1000.

J. IF YOU NEED MORE TIME TO FILE

A taxpayer who requests an automatic extension of time to file his or her Federal income tax return (by filing Federal Form 4868 with the IRS) shall be entitled to receive the same extension on the taxpayer's corresponding Arkansas income tax return. In order to take advantage of the federal automatic extension for state purposes, the taxpayer must check the box on the face of the corresponding Arkansas return indicating that he or she has already filed an automatic federal extension. The Department no longer requires that a copy of Federal Form 4868 be attached to a taxpayer's state return. The automatic extension extends the deadline to file until August 15th (for a calendar year taxpayer). When the return is complete and ready to file, simply check the box on the face of the return. A taxpayer who is granted an additional extension of time to file his or her Federal income tax return beyond the automatic four (4) month extension period shall be entitled to receive the same extension for the taxpayer's corresponding Arkansas return provided they attach a copy of an approved Federal Form 2688 to the return. The additional extension extends the deadline to file until October 15th (for a calendar year taxpayer).

If you do not obtain a Federal Extension, you must file Arkansas Form AR1055 before the filing due date of May 15th. Send your request to:

Manager Income Tax Section P. O. Box 3628 Little Rock, AR 72203-3628 ATTN: Extension

NOTE: The maximum extension that will be granted on an AR1055 is ninety (90) days -- extending the due date until August 15th.

Interest computed at ten percent (10%) per annum must be paid from May 16, 1999, to the date a return is filed if an extension is used with a tax due return.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your return or request for extension.

If required, attach your approved extension(s) to the face of your tax return WHEN YOU FILE. IF YOU DO NOT ATTACH YOUR EXTENSION, YOUR RETURN WILL BE DELINQUENT AND PENALTIES WILL BE ASSESSED. Inability to pay is not a valid reason to request an Arkansas Extension.

K. HOW TO COMPLETE YOUR ARKANSAS RETURN

STAPLE all required W-2s to your return. Use only BLUE or BLACK INK, or TYPE.

If you received your income tax return through the mail, and there is a peel-off label, use the label only if it is correct. Be sure that your name, address and Social Security Number is correct. If you are married, check both names and Social Security Numbers for accuracy. Place the label in the identification block of the tax return only if it is correct. If it is not correct or you do not have a label, enter the name, address, and Social Security Numbers for you and your spouse. Be sure to enter the telephone number for your work and your home.

NOTE: If you are married filing on the same form, and using different last names, you must separate the last names by use of a slash (/).

EXAMPLE: John Q. and Mary M. Doe/Smith or Mary M. & John Q. Smith/Doe

Be sure that the placement of the last name matches placement of the first name. You must be legally married to file in this manner.

FILING STATUS

DETERMINING YOUR FILING STATUS

LINE 1, Filing Status 1

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as Head of Household. (Read the section for "Line 3" to determine if you qualify for Head of Household.) Check the boxes on LINE 7A that describe you.

LINE 2, Filing Status 2

Check this box if you are MARRIED and are filing jointly. If you are filing a joint return, you must add both spouses' incomes together. Enter the total amount in "Column A" on Line 8 through Line 11 under Your Income. Check the boxes on Line 7A that describe you.

LINE 3, Filing Status 3

To claim yourself as the Head of Household you must have been unmarried or legally separated on December 31, 1998 and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who live apart, as discussed below.

- 1. You paid over half the cost of keeping up a home for the entire year, that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home, OR
- You paid over half the cost of keeping a home in which you lived and in which one of the following also lived for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):
 - a. Your unmarried child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be

your dependent. But your foster child must be your dependent

- b. Your married child, grandchild, etc., adopted child or stepchild. This child must be your dependent.
- c. Any other relative whom you can claim as a dependent.

Check the box on Line 3 and check the two (2) or more boxes on Line 7A that describe you.

MARRIED PERSONS WHO LIVE APART

Even if you were not divorced or legally separated in 1998, you may be considered unmarried and file as head of household. See Internal Revenue Service instructions for head of household to determine if you qualify.

MARRIED COUPLES READING THIS MAY SAVE MONEY.

If you and your spouse have separate incomes, you will probably want to figure your tax separately. Couples OFTEN SAVE MONEY by figuring their tax this way. Explained below is the method to figure your taxes separately using Form AR1000S.

List your income separately under Column A (Your Income). List spouse's income separately under Column B (Spouse Income). Figure your tax separately and then add your taxes together. See the instructions for Filing Status 4, Line 4 below. Your net result will be either a COMBINED REFUND or a COMBINED TAX DUE.

LINE 4, Filing Status 4

Check this box if you are Married and filing SEPARATELY ON THE SAME TAX RETURN. This is a method of tax computation which may reduce the tax liability if both spouses have income. The net result will be either a combined refund or a combined tax due.

LINE 5, Filing Status 5

You cannot use the AR1000S form for this filing status (Married filing separately on different returns). Use Form AR1000/AR1000NR for this filing status.

LINE 6, Filing Status 6

Check this box if you are a QUALIFYING WIDOW(ER). Check the box or boxes that describe you on Line 7A.

To claim yourself as a QUALIFYING WIDOW(ER), you are eligible if your spouse died in 1996 or 1997, and you have not remarried and meet the following tests:

- You were entitled to file a MARRIED FILING JOINT or MARRIED FILING SEPARATELY ON THE SAME RETURN, with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return). (See Instructions for Line 5.)
- 2. You did not remarry before the end of the tax year.
- 3. You have a child, stepchild, adopted child or a foster child who qualified as your dependent for the year.
- 4. You paid more than half the cost of keeping up your home, which is the main home of that child for the entire year except for temporary absences.

PERSONAL TAX CREDITS

LINE 7A. You can claim additional Personal Tax Credits if you can answer "Yes" to any of these questions:

On January 1,1999, were you age 65 or older?

On December 31,1998, were you deaf?

On December 31,1998, were you blind?

Any taxpayer sixty-five (65) or older not claiming a retirement income exemption, is eligible for an additional \$20.00 (per taxpayer) tax credit. Check the block marked "65 Special".

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents. Blindness is defined as any person who cannot tell light from darkness or whose eyesight in the better eye does not exceed 20/200 with corrective lens, or whose field of vision is limited to an angle of 20 degrees. You can claim the Deaf Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Add the number of boxes you checked on Line 7A. Write the total in the box provided. Multiply the number by \$20.00 and write your final answer in the space provided.

LINE 7B. List the names of your dependent(s) in the spaces provided on this line. The people you can claim as dependents are described in SECTION H, number 3, of these instructions.

Add the number of boxes you checked on Line 7B. Write the total in the box provided. Multiply the number by \$20.00 and write your final answer in the space provided on Line 7B.

LINE 7C. Total the tax credits from Lines 7A and 7B. Enter the total on this line and on Line 16.

INCOME

Please round off all figures to the nearest dollar amounts where zeros are printed on the lines of the AR1000S. For example, if your W-2 Form shows \$10,897.50, round to \$10,898.00. If the amount on the W-2 Form is \$10,897.49, round to \$10,897.00.

LINE 8. Add the wages, salaries, tips, etc. listed on your W-2s. Write the total on this line. Be sure you staple the State copy of each of your W-2s to the front left margin of the return.

LINE 9. Interest and Dividend Income. If you have interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year on the line provided. If the interest amount is over \$400, fill out the schedule on the back of AR1000S. List the name of the payer and the amount.

If you have dividends and other distributions, enter amounts received as dividends from stocks in any corporation in the space provided. If the dividend amount is over \$400, fill out the schedule on the back of AR1000S. List the name of the payer and the amount.

LINE 10. If you have Miscellaneous Income, enter the amount in the space(s) provided. Attach a statement explaining the source and amount of the income. Examples of income to be reported on this line are: prizes, awards, T.V. and Radio contest winnings (cash or merchandise), and gam-

bling winnings. You must report reimbursement of medical expenses from a previous year, if you itemized deductions and it reduced your tax. Include amounts you recovered on bad debts that you deducted in an earlier year. If the miscellaneous income requires the use of a federal schedule, you must file on Form AR1000.

LINE 11. Add Lines 8 through 10 and enter the totals in the appropriate columns on this line.

TAX COMPUTATION

LINE 12. Note: If you qualify for the Low Income Tax Table (See section: Select The Proper Tax Table below) and enter zero (0) on lines 12A & 12B then go to line 13. If you do not use the Low Income Tax Table, enter your standard deduction as shown below:

Single - \$2,000 or amount of Total Income on Line 11 if less than \$2,000.

Married Filing Joint - \$4,000 or amount of Total Income on Line 11 if less than \$4,000.

Head of Household - \$2,000 or amount of Total Income on Line 11 if less than \$2,000.

Married Filing Separately on the Same Return - \$2,000 each or amount of Total Income on Line 11 if less than \$2,000.

Qualifying Widow(er) - \$2,000 or amount of Total Income on Line 11 if less than \$2,000.

Note: The \$2,000 Standard Deduction does not apply to taxpayer's dependents

LINE 13. Subtract Line 12 (either zero (0) or the amount of your standard deduction) from Total Income Line 11 to determine your Taxable Income. Enter on Lines 13A & 13B.

LINE 14. SELECT THE PROPER TAX TABLE

You will fall into one of the two categories listed below:

- (1) You qualify for the Low Income Table
- (2) You do not qualify for the Low Income Table

Find the amount of your income on Tax Table 1. Locate the tax on your income under the column that describes your Filing Status. Enter the tax you owe on Line 14, page ARS1.

YOU DO NOT QUALIFY FOR THE LOW INCOME TABLE:

From your total income listed on Line 11 deduct your standard deduction as determined above. Find the amount of your taxable income on Regular Table 2. Locate the tax amount and enter on Line 14A if Filing Status is 1, 2, 3, or 6. Use Lines 14A and 14B if Filing Status 4, Married Filing Separately on the same return.

NOTE: If you use this form, you cannot file married filing separately on different returns.

LINE 15. Add Lines 14A and 14B together. Enter the total in the space provided.

TAX CREDITS

LINE 16. Enter the total personal tax credits from Line 7C in the space provided.

LINE 17. Working Taxpayer Credit. See General Instructions on form AR1328. Enter Working Taxpayer Credit from Line 8, AR1328.

TAXPAYERS WHO DO NOT QUALIFY TO USE THE WORKING TAXPAYER CREDIT

Taxpayers who use the Low Income Table. The Working Taxpayer Credit is already calculated in the Low Income Tax Table so those taxpayers using this table need not calculate the credit.

LINE 18. Child Care Credit allowed on the Arkansas Return is computed by taking TWENTY PERCENT (20%) of the amount taken on your Federal Return. A copy of the "Credit for Child and Dependent Care Expenses" Federal Form 2441 or a copy of your 1040A must be attached to your Arkansas Return. If this credit is for approved early childhood credit, see instructions for Line 22.

LINE 19. Add Lines 16, 17, and 18. Enter the amount in the space provided.

LINE 20. Subtract Line 19 from Line 15. This is your net tax. If Line 19 is greater than Line 15 enter zero (0).

YOU QUALIFY FOR THE LOW INCOME TABLE:

If your adjusted gross income from all sources falls within the limits listed below, you qualify for the Low Income Table:

\$ 0 - \$11,400 - Filing Status 1 - (Single)

\$ 0 - \$16,200 -

Filing Status 2 -(Married Filing Joint) or

Filing Status 6 -

(Qualifying Widow(er) with dependent child)

\$ 0 - \$16,200 - Filing Status 3 - (Head of Household)

Taxpayers filing Status 4 MAY NOT use the Low Income Tax Table 1.

PAYMENTS

LINE 21. Arkansas State Income Tax withheld is listed on your W-2(s). You have already paid this amount of tax during the year. Write the total in the space provided. Securely attach State copy(s) of your W-2(s).

IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN, add the Arkansas State Income Tax withheld on both your W-2s. Enter combined total in the space provided. Securely attach State copy(s) of your W-2s.

WHAT TO DO IF YOU DO NOT HAVE A W-2(s)

If you did not receive (or lost) your W-2(s) and if Arkansas tax was with-held from your income, ask your employer(s) for copies of your W-2(s). If you have made a reasonable effort to get your W-2(s) and you still do not have one, complete a Federal Form 4852. On the Federal Form 4852, write the amount of State Income Tax withheld. Attach it securely to your State Return.

CAUTION: You WILL NOT receive credit for tax withheld or receive a tax refund, unless you attach the CORRECT AND LEGIBLE W-2(s) or explanations to your tax return.

DO NOT include FICA, Federal Income Tax, or tax paid to another state in the amount you write on Line 21.

DO NOT try to correct a W-2 yourself. Your employer must issue you a corrected W-2. If ARKANSAS State tax was withheld in error, your employer must refund it to you.

LINE 22. Enter approved early childhood credit equal to twenty percent (20%) of the Federal Child Care Credit to individuals with a dependent child which is placed in an approved Child Care Facility so that the parent or guardian may seek gainful employment. An approved child care facility is a facility approved by the Arkansas Department of Education as having an appropriate Early Childhood Program as defined by Arkansas law. Enter certification number on this line where indicated and attach Federal Form 2441 or 1040A, (twenty percent (20%) of Federal Credit allowed) and Certification Form AR1000EC.

LINE 23. Add Lines 21 and 22. Enter the amount in the space provided.

FIGURE YOUR TAX DUE OR TAX REFUND

LINE 24. If Line 23 is greater than Line 20 of the AR1000S you overpaid your tax. Write the difference on this line. This is your overpayment. If you want a refund only, skip Line 25 and 26, enter the amount of refund on Line 27.

LINE 25. If you wish to contribute a portion or all of your overpayment to the Arkansas Disaster Relief Program, enter the amount of the donation on this line.

LINE 26. If you wish to contribute a portion or all of your overpayment to the U. S. Olympic Fund, enter the amount of the donation on this line.

PLEASE NOTE THAT THE AMOUNT(S) ENTERED ON LINES 25 and 26, WILL BE DEDUCTED FROM THE AMOUNT OF OVERPAYMENT LISTED ON LINE 24. Your net refund (if any) after this contribution will be mailed to you. The amount(s) contributed to these funds may be deducted as a charitable contribution if you itemize your deductions for tax year 1999.

LINE 27. Subtract Lines 25 and 26 from Line 24 and enter on this line. This is the amount to be refunded to you. If your refund is less than \$1.00, you must write a letter requesting the refund.

SET OFF REFUNDS

If you, your spouse or a former spouse owes a debt to the Department of Finance and Administration, State supported colleges, universities, and technical institutes, Child Support, the Department of Human Services, the Department of Higher Education, Arkansas Circuit, Juvenile and Chancery

courts, or the Internal Revenue Service, and you have filed an Arkansas State Income Tax return with them, your refund is subject to being withheld in order to satisfy the debt and may have all or part of your Income Tax Refund withheld.

If your refund has been applied to a debt with one of these agencies, you will receive a letter advising which agency has claimed all or part of your refund. If the debt has already been satisfied, it is the agency's responsibility to refund any Set Off amount paid to the agency in error. Contact the agency at the telephone number furnished to you on your "Adjustment Letter" to resolve any questions or differences.

NOTICE TO MARRIED TAXPAYERS

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, married filing separately on different returns.

LINE 28. If not enough tax was withheld, the amount on Line 20 will be larger than the amount on Line 23. Subtract Line 23 from Line 20 and enter the result on this line. This is the amount you owe. If Line 28 is less than \$1.00, you do not have to pay it.

Attach a check or money order to your return. Make your check payable to: Department of Finance and Administration. Write your Social Security Number, daytime phone number, and "1998 Form AR1000S" on your check or money order.

NOTE: Do not send currency or coin by mail. Postage stamps are not accepted.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The amount you owe (Line 28) is \$250, or more, and
- The amount of Arkansas income tax withheld (Line 21) is less than ninety percent (90%) of the amount of your tax (Line 20).

You may choose to have our office figure the penalty for you. If you owe a penalty, we will send you a bill. However, if you want to figure the penalty yourself, you must use Form AR1000 and Form AR2210 to do so. The penalty may be waived under certain conditions. See Form AR2210 instructions for details.

DO NOT FORGET TO SIGN YOUR NAME AND WRITE THE DATE

Your tax return will not be legal and can not be processed unless you SIGN IT. Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same tax return, both of you must sign it. If someone prepares your return, that person must complete the Preparer Information section on the bottom of the form.

IN CASE THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must, within thirty (30) days from the receipt of the notice and demand for payment by the Internal Revenue Service, report to the Arkansas Department of Finance and Administration on an amended Arkansas income tax return the corrected federal tax, tax-

able income, or taxable estate for the taxable period covered by the change.

File an amended return for the year(s) involved. The tax due or refund due must be shown on Form AR1000A. Attach a copy of the Federal Changes to your amended return.

If you fail to notify this Department in thirty (30) days and do not file the required amended return, the Statute of Limitations will remain open for eight (8) years on the year(s) in question. Additional interest will be added on any tax you owe the State of Arkansas.

IF YOU HAVE QUESTIONS ABOUT YOUR TAX RETURN OR REFUND

If you have any questions when you fill out your Individual Income Tax Return, please let us know. Here are some addresses and phone numbers you can use:

TAX OR REFUND INFORMATION

IF YOU LIVE IN PULASKI COUNTY

Phone (501) 682-0200 or come by our office: 7th and Wolfe Little Rock, Arkansas Joel Y. Ledbetter Building Room 224

IF YOU LIVE OUTSIDE PULASKI COUNTY

Phone (at no cost to you) 1-800-438-1992

The Income Tax Section does not accept collect calls.

Correspondence about your AR1000 must be addressed to: P.O. Box 3628, Little Rock, AR 72203-3628. Include your Social Security Number when making any inquiry about your return.

This service is available 24 hours a day, 7 days a week.

INDIVIDUAL INCOME TAX INFORMATION HOT-LINE

(501) 682-1100 or 1-800-882-9275 (In Arkansas Only)

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday - 8:00 am to 4:30 PM). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch
Refund Branch
Audit & Examination Branch
Estimated Branch

Withholding Branch Delinquent Income Tax Branch

Hearing Impaired Access for Information, Assistance and Forms (501) 682-4795 This number can only be reached by use of a Text Telephone Device.

OTHER USEFUL TELEPHONE NUMBERS

Corporate Income Tax Information	(501) 682-4775
Estate Tax Information	(501) 682-7235
Franchise Tax Information, Corporate	(501) 682-3464
Internal Revenue Service	
Assistance	1-800-829-1040
Forms	1-800-829-3676
Property Tax Refund Information	(501) 682-7265
	1-800-482-1167
Sales & Use Tax Information	(501) 682-7104